

TIMBER/EXCAVATION

TIMBER (RSA 79)

The Notice of Intent to Cut (RSA 79:10)

Forms (Form PA-7) are available on the NH DRA website (www.revenue.nh.gov). This form must be filed prior to cutting.

Report of Wood Cut (RSA 79:11)

Report of wood cut forms (Form PA-9) are sent to the owners filing a notice along with a certificate. This certificate should be posted at the job site. Reports must be filed with the Town within 60 days of completion or by May 15th, whichever comes first. This report serves as the basis for determining the timber yield tax.

Doomage (RSA 79:12, RSA 21:J39, RSA 79:28 & RSA 28-a)

A doomage penalty may be assessed for improper reporting. Doomage is two times what the tax would have been if the Report had been seasonably filed and truly reported.

EXCAVATION (RSA 72-b: 1-11 & 13-17)

Notice of Intent to Excavate (RSA 72-B: 8)

Forms (Form PA-38) are available on the NH DRA website (www.revenue.nh.gov). This form must be filed before every tax year, prior to excavating.

Report of Excavated Material (RSA 72-B: 9)

Forms (Form PA-39) must be filed with both the municipality and the Department of Revenue Administration after the operation is complete or no later than April 15th of each tax year.

Doomage (RSA 72-B: 10)

A doomage penalty may be assessed for improper reporting. Doomage is two times what the tax would have been if the Report had been seasonably filed and truly reported.